

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under sections 4181 and 4182 and Chapters 51 and 52 of the Internal Revenue Code and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

**1. OFFER SUBMITTED BY (Name and address)**

Louis Dreyfus Commodities Grand Junction, LLC  
1149 U Avenue  
Grand Junction, Iowa 50107

**OFFER IN COMPROMISE**

**2. ORIGINATING OFFICE**  
National Revenue Center

**3. AMOUNT OF OFFER**  
\$14,000

**4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)**

██████████

**5. CASE NUMBER**

**6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)**  
\$ 603,029.56

**7. TAXPAYER IDENTIFICATION NUMBER**

██████████

**8. CHARGE**

**VIOLATIONS:**

On August 4, 2015 and August 5, 2015 the proponent (1) Removed undenatured alcohol from their distilled spirit plant without prepaying the excise tax and filing the Excise Tax Return (TTB 5000.24) in violation of 26 U.S.C. § 5061 and 27 C.F.R. § 19.233. Although the taxpayer inadvertently withdrew undenatured alcohol without payment of tax, an investigation determined that the alcohol was denatured upon delivery and was used as fuel. These removals were self reported to TTB under TTB's Voluntary Disclosure Program.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a duly qualified distilled spirits plant.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

The alleged violations occurred on or about August 4, 2015 and August 5, 2015, at 1149 U Avenue, Grand Junction, Iowa, 50107.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer in the amount of \$14,000.

**RECOMMENDATIONS:**

The Director, National Revenue Center, recommends acceptance of the offer due to the fact that the proponent voluntarily disclosed that the alcohol left the plant without being denatured and provided evidence from the proponent's customer that the alcohol was denatured upon delivery to the customer and used for fuel. In view of potential litigation hazards, acceptance of this Offer-in-Compromise, as submitted, is warranted.

9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ☒ ACCEPT ☐ REJECT the terms proposed.

**10. SIGNATURE AND TITLE**

██████████ ████████████████████ Dep. Asst. Administrator Field Operations

**11. DATE**

March 10, 2017